

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TEXAS

No. 6:22-cv-00204

United States of America,
Plaintiff,

v.

Jason Elias Briley et al.,
Defendants.

ORDER

Before the court is a motion for an order of disposition regarding this court's earlier writ of garnishment. Doc. 45. For the following reasons, that motion is granted.

On January 9, 2023, this court entered final judgment against defendants pursuant to the parties' stipulation. Doc. 23. That judgment includes disgorgement amounts of the following:

Defendant	Disgorgement amount
Alexander McKenzie	\$58,514.94
Courtney Jones	\$308,161.14
Deanna McKenzie	\$148,089.85
Derek Brooks	\$560,023.84
Erbia Lewis	\$166,400.00
Jason Briley	\$5,186,747.89
Patrick McKenzie	\$425,608.90
Roxann Johnson	\$639,416.85

Id. at 6. The United States reports that, to date, no payments have been made for these disgorgement amounts. Doc. 45 at 2.

The court then granted a motion for writ of garnishment to Santa Barbara Tax Products Group (garnishee). Doc. 32. The garnishee filed an answer noting the following balances for the defendants:

Defendant	Balance
Alexander McKenzie	\$58,514.94
Courtney Jones	\$157,578.00
Deanna McKenzie	\$64,620.00
Derek Brooks	\$397,700.72
JRC Elite Tax Solutions, LLC	\$214,705.61
Erbia Lewis	\$103,202.00
Jason Briley	\$488,558.20
Patrick McKenzie	\$183,158.00
Roxann Johnson	\$288,834.00


Doc. 43 *et seq.* The government reports that Jason Briley is the sole member of JRC Elite Tax Solutions. Doc. 30 at 4 n.2. The government also reports that no hearing has been requested within the required time period. 28 U.S.C. § 3205(c)(5), (c)(7). Additionally, no other exemption claims, objections, or responses have been filed, and the time for doing so has passed.

Having reviewed the government's motion, the court determines it should be granted. Therefore, it is ordered that Santa Barbara Tax Products Group, a Green Dot Company, shall pay over to the United States the entire balance of the amounts owed to defendants as listed in the garnishee's amended responses within 14 days of the date of this order, as follows:

Defendant	Balance
Alexander McKenzie	\$58,514.94
Courtney Jones	\$157,578.00
Deanna McKenzie	\$64,620.00
Derek Brooks	\$397,700.72
JRC Elite Tax Solutions, LLC	\$214,705.61
Erbia Lewis	\$103,202.00
Jason Briley	\$488,558.20
Patrick McKenzie	\$183,158.00
Roxann Johnson	\$288,834.00

Payment should be made payable to the United States Department of Justice and mailed or sent by wire to the United States Department of Justice – Tax Division, 717 N. Harwood, Suite 400, Dallas, Texas 75201. It is further ordered that, upon completion of the above payments, this garnishment is terminated.

So ordered by the court on April 21, 2025.



J. CAMPBELL BARKER
United States District Judge